

Form <b>F-66 (IA-2)</b> (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div> <div>CITY OF <u>PEOSTA</u>, IOWA</div> <div>DUE: December 1, 2014</div>		<div>16203101600000</div> <div>City Clerk/Treasurer</div> <div>P.O. Box 65</div> <div>Peosta, IA 52068-0065</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		906,774		906,774	905,993
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		906,774		906,774	905,993
Delinquent property taxes		647		647	647
TIF revenues		332,400		332,400	332,400
Other city taxes		158,004	0	158,004	157,790
Licenses and permits		32,377	0	32,377	24,760
Use of money and property		4,945	915	5,860	5,667
Intergovernmental		469,039	0	469,039	461,795
Charges for fees and service		554,149	573,825	1,127,974	1,194,391
Special assessments		0	0	0	0
Miscellaneous		36,500	6,413	42,913	43,891
Other financing sources		406,164	13,644	419,808	417,632
Total revenues and other sources		2,900,999	594,797	3,495,796	3,544,966
Expenditures and Other Financing Uses					
Public safety		377,764	0	377,764	387,020
Public works		335,916	0	335,916	360,823
Health and social services		250	0	250	250
Culture and recreation		640,140	0	640,140	705,991
Community and economic development		343,161	0	343,161	350,213
General government		178,453	0	178,453	181,287
Debt service		1,950,133	0	1,950,133	1,950,133
Capital projects		500,858	0	500,858	518,961
Total governmental activities expenditures		4,326,675	0	4,326,675	4,454,678
Business type activities		0	829,330	829,330	907,732
Total ALL expenditures		4,326,675	829,330	5,156,005	5,362,410
Other financing uses, including transfers out		419,808	0	419,808	417,632
Total ALL expenditures/And other financing uses		4,746,483	829,330	5,575,813	5,780,042
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,845,484	-234,533	-2,080,017	-2,235,076
Beginning fund balance July 1, 2013		2,778,702	846,879	3,625,581	3,625,581
Ending fund balance June 30, 2014		933,218	612,346	1,545,564	1,390,505
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 2,545,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 165,861	General obligation debt limit		\$ 7,856,058
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-14-14		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Karen Snyder			563	556-8755	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/11/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF PEOSTA			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	695,779	0		210,995	0	0	906,774			906,774	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	695,779	0		210,995	0	0	906,774		T01	906,774	4
5	Delinquent property taxes	580	0		67	0	0	647		T01	647	5
6	<b>Total property tax</b>	696,359	0		211,062	0	0	907,421			907,421	6
7	<b>TIF revenues</b>			332,400				332,400		T01	332,400	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes	3,951	0	0	1,070	0	0	5,021		T15	5,021	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	152,983	0	0	0	0	152,983	0	T09	152,983	14
15	<b>TOTAL OTHER CITY TAXES</b>	3,951	152,983	0	1,070	0	0	158,004	0		158,004	15
16	<b>Section B - LICENSES AND PERMITS</b>	32,377	0	0	0	0	0	32,377	0	T29	32,377	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	779	78	121	3,940	27	0	4,945	915	U20	5,860	18
19	Rents and royalties	0	0	0	0	0	0	0	0	U40	0	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	779	78	121	3,940	27	0	4,945	915		5,860	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	175,000	0	0	0	0	0	175,000	0	B50	175,000	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	<b>Total Federal grants and reimbursements</b>	175,000	0	0	0	0	0	175,000	0		175,000	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PEOSTA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		137,499					137,499		C46	137,499	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	0	0	0		0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	0	137,499	0	0	0	0	137,499	0		137,499	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	146,540	0	146,540	0		146,540	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67	DRA Grant	10,000	0	0	0	0	0	10,000	0	D89	10,000	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	10,000	0	0	0	146,540	0	156,540	0		156,540	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	185,000	137,499	0	0	146,540	0	469,039	0		469,039	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	260,300	A91	260,300	73
74	Sewer	0	0	0	0	0	0	0	258,030	A8Ø	258,030	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	55,495	A81	55,495	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PEOSTA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	18,150	0	0	0	0	0	18,150	0	A89	18,150	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	535,999	0	0	0	0	0	535,999	0	A61	535,999	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	554,149	0	0	0	0	0	554,149	573,825		1,127,974	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	0	0	0	0	0	0	0	U99	0	108
109	Deposits and sales/fuel tax refunds	3,941	0	0	0	0	0	3,941	938	U99	4,879	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
111	Fines	5,248	0	0	0	0	0	5,248	0	U30	5,248	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Reimbursements	317	0	0	0	23,097	0	23,414	200		23,614	114
115	Damage Reimbursements	3,897	0	0	0	0	0	3,897	5,275		9,172	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	13,403	0	0	0	23,097	0	36,500	6,413		42,913	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF PEOSTA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,486,018	290,560	332,521	216,072	169,664	0	2,494,835	581,153		3,075,988	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	215,246	0		0	1,551	0	216,797	13,644		230,441	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	189,367	0	0	189,367	0		189,367	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	215,246	0	0	189,367	1,551	0	406,164	13,644		419,808	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,701,264	290,560	332,521	405,439	171,215	0	2,900,999	594,797		3,495,796	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	800,858	74,682	-4,508	1,560,971	346,699	0	2,778,702	846,879		3,625,581	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	2,502,122	365,242	328,013	1,966,410	517,914	0	5,679,701	1,441,676		7,121,377	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF PEOSTA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	252,032	0	0	0	0	0	252,032		E62	252,032	2
3	Purchase of land and equipment	29,937	0	0	0	0	0	29,937		G62	29,937	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	608	0	0	0	0	0	608		E89	608	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	50,715	0	0	0	0	0	50,715		E24	50,715	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	27,142	0	0	0	0	0	27,142		F24	27,142	15
16	Ambulance — Current operation	3,000	0	0	0	0	0	3,000		E32	3,000	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	14,330	0	0	0	0	0	14,330		E66	14,330	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	377,764	0	0	0	0	0	377,764			377,764	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PEOSTA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	65,779	49,341	0	0	0	0	115,120		E44	115,120	42
43	Purchase of land and equipment	56,331	7,457	0	0	0	0	63,788		G44	63,788	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	3,897	45,349	0	0	0	0	49,246		E44	49,246	48
49	Traffic control safety — Current operation	0	3,866	0	0	0	0	3,866		E44	3,866	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	43,306	0	0	0	0	43,306		E44	43,306	52
53	Purchase of land and equipment	56,332	3,621	0	0	0	0	59,953		G44	59,953	53
54	Highway engineering — Current operation	0	637	0	0	0	0	637		E44	637	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	182,339	153,577	0	0	0	0	335,916			335,916	80



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PEOSTA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	250	0	0	0	0	0	250		E79	250	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	250	0	0	0	0	0	250			250	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PEOSTA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	47,114	0	0	0	0	0	47,114		E52	47,114	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	8,268	0	0	0	0	0	8,268		E61	8,268	127
128	Purchase of land and equipment	335	0	0	0	0	0	335		G61	335	128
129	Construction	661	0	0	0	0	0	661		F61	661	129
130	Recreation — Current operation	555,780	0	0	0	0	0	555,780		E61	555,780	130
131	Purchase of land and equipment	24,432	0	0	0	0	0	24,432		G61	24,432	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	3,550	0	0	0	0	0	3,550		E61	3,550	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	640,140	0	0	0	0	0	640,140			640,140	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	5,555	0	0	0	0	0	5,555		E89	5,555	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	187,817	0	0	0	0	0	187,817		E89	187,817	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	5,578	0	0	0	0	0	5,578		E50	5,578	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	272	0	0	0	0	0	272		E29	272	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	143,939	0	0	0	143,939		E89	143,939	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	199,222	0	143,939	0	0	0	343,161			343,161	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF PEOSTA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	10,704	0		0	0	0	10,704		E29	10,704	160
161	Purchase of land and equipment	0	0		0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	135,483	0		0	0	0	135,483		E23	135,483	162
163	Purchase of land and equipment	0	0		0	0	0	0		G23	0	163
164	Elections — Current operation	529	0		0	0	0	529		E89	529	164
165	Purchase of land and equipment	0	0		0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	1,469	0		0	0	0	1,469		E25	1,469	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0		0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0		0	0	0	0		G31	0	169
170	Construction	7,524	0		0	0	0	7,524		F31	7,524	170
171	Tort liability — Current operation	0	0		0	0	0	0		E89	0	171
172	Other general government — Current operation	22,744	0		0	0	0	22,744		E89	22,744	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	178,453	0	0	0	0	0	178,453			178,453	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	1,950,133	0	0	1,950,133			1,950,133	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,950,133	0	0	1,950,133			1,950,133	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Peosta Street Railroad Crossing Project	0	0	0	0	96,884	0	96,884			96,884	184
185	Burds Road Reconstruction Project	0	0	0	0	403,974	0	403,974			403,974	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	500,858	0	500,858			500,858	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	500,858	0	500,858			500,858	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,578,168	153,577	143,939	1,950,133	500,858	0	4,326,675			4,326,675	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF PEOSTA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								252,103	E91	252,103	198
199	Purchase of land and equipment								17,908	G91	17,908	199
200	Construction								238,000	F91	238,000	200
201	Sewer and sewage disposal — Current operation								225,255	E80	225,255	201
202	Purchase of land and equipment								17,908	G80	17,908	202
203	Construction								17,685	F80	17,685	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								57,230	E81	57,230	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								3,241	F81	3,241	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF PEOSTA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								829,330		829,330	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,578,168	153,577	143,939	1,950,133	500,858	0	4,326,675	829,330		5,156,005	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	190,644	39,797		0	0	0	230,441	0		230,441	255
256	Internal TIF loans/repayments and transfers out	0		189,367	0	0	0	189,367	0		189,367	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	190,644	39,797	189,367	0	0	0	419,808	0		419,808	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,768,812	193,374	333,306	1,950,133	500,858	0	4,746,483	829,330		5,575,813	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>	0	0	0	0	0	0	0			0	263
264	<b>Restricted</b>	0	171,868	-5,293	0	0	0	166,575			166,575	264
265	<b>Committed</b>	0	0	0	0	17,056	0	17,056			17,056	265
266	<b>Assigned</b>	418,508	0	0	0	0	0	418,508			418,508	266
267	<b>Unassigned</b>	314,802	0	0	16,277	0	0	331,079			331,079	267
268	<b>Total Governmental</b>	733,310	171,868	-5,293	16,277	17,056	0	933,218			933,218	268
269	<b>Proprietary</b>								612,346		612,346	269
270	<b>Total ending fund balance June 30, 2014</b>	733,310	171,868	-5,293	16,277	17,056	0	933,218	612,346		1,545,564	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,502,122	365,242	328,013	1,966,410	517,914	0	5,679,701	1,441,676		7,121,377	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF PEOSTA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 47,114		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 598,413

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt												
Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year			Debt Outstanding JUNE 30, 2014						Interest paid this year (h)	
		Issued (b)	Retired (c)		General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 512,042	29U \$ 0	39U \$ 148,800		49U \$ 363,242	49U \$ 0	49U \$ 0	49U \$ 0			I91 \$ 13,472	
2. Sewer utility	19U 820,878	29U 0	39U 391,200		49U 429,678	49U 0	49U 0	49U 0			I89 26,728	
3. Electric utility	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I92 0	
4. Gas utility	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I93 0	
5. Transit-bus	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0		44T 0	44T 0	44T 0	44T 0			I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0		44T 0	44T 0	44T 0	44T 0			I89 0	
8. TIF revenue	19U 148,498	29U 165,861	39U 148,498		49U 0	49U 165,861	49U 0	49U 0			I89 0	
Other-Specify	19U	29U	39U		49U	49U	49U	49U			I89	
9. Street Projects	19U 2,908,444	29U 0	39U 1,285,000		49U 1,623,444	49U 0	49U 0	49U 0			I89 80,468	
10. Equipment Purchase	19U 128,636	29U 0	39U 0		49U 128,636	49U 0	49U 0	49U 0			I89 2,964	
11.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
12.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
13.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
14.	19U 0	29U 0	39U 0		49U 0	49U 0	49U 0	49U 0			I89 0	
Total long-term debt	4,518,498	165,861	1,973,498		2,545,000	165,861	0	0			123,632	
B. Short-term debt	Amount - Omit cents											
Outstanding as of JULY 1, 2013					61V \$	0						
Outstanding as of JUNE 30, 2014					64V \$	0						

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$	157,121,162 x .05 = \$ 7,856,058

Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014											
Type of asset	Amount - Omit cents											
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61							
	\$	16,277	\$	21,640	0	1,507,647			1,545,564			
	REMARKS										V98	